

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Shelby Eastern Schools (7285)

Shelby Eastern Schools (7285)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$3,985,647	\$4,389,348	\$4,289,053	\$4,196,168	1%	-2%
Group Health Insurance (222)	\$735,265	\$833,257	\$746,231	\$902,591	5%	21%
Social Security-Certified Employee Retirement (212)	\$296,383	\$324,042	\$316,857	\$308,596	1%	-3%
Noncertified Salaries (120)	\$261,081	\$282,525	\$315,618	\$292,836	3%	-7%
Teacher Retirement Fund, After 7-1-95 (216)	\$173,893	\$225,371	\$305,757	\$269,905	12%	-12%
Purchased Professional and Technical Instruction Services (311)	\$213,857	\$284,149	\$221,918	\$220,652	1%	-1%
Textbooks (630)	\$158,732	\$178,300	\$105,965	\$73,035	-18%	-31%
Teacher Retirement Fund - Optional Contributions (218)	\$53,695	\$64,586	\$61,712	\$61,456	3%	0%
Nonlicensed Employees Temporary Salaries (136)	\$62,281	\$63,620	\$68,118	\$61,254	0%	-10%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$63,569	\$68,638	\$73,797	\$53,356	-4%	-28%
Operational Supplies (611)	\$60,609	\$76,760	\$74,135	\$50,173	-5%	-32%
Pre-2008 object code - temporary salaries (header) (130)	\$50,808	\$13,248	\$35,189	\$34,485	-9%	-2%
Social Security-Noncertified Employee Retirement (211)	\$25,055	\$27,203	\$29,480	\$27,230	2%	-8%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$14,623	\$29,476	\$16,750	\$20,414	9%	22%
Severance/Early Retirement Pay (213)	\$0	\$0	\$0	\$15,800	N/A	N/A
Group Accident Insurance (223)	\$17,365	\$15,751	\$13,144	\$13,819	-6%	5%
Group Life Insurance (221)	\$12,150	\$12,076	\$8,112	\$8,658	-8%	7%
Postage and Postage Machine Rental (532)	\$7,451	\$8,267	\$7,948	\$6,449	-4%	-19%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$4,814	\$0	\$0	\$6,000	6%	N/A
Equipment (730)	\$395	\$0	\$0	\$5,772	95%	N/A
Travel (580)	\$5,006	\$5,149	\$7,982	\$4,869	-1%	-39%
Other Purchased Professional and Technical Services (319)	\$1,217	\$0	\$5,885	\$4,220	36%	-28%
Stipends (131)	\$0	\$0	\$0	\$2,800	N/A	N/A
Dues and Fees (810)	\$90	\$225	\$0	\$1,907	115%	N/A
Other Purchased Services (593)	\$2,359	\$2,542	\$2,335	\$1,659	-8%	-29%
Periodicals (650)	\$0	\$0	\$0	\$1,273	N/A	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$1,390	\$1,181	\$552	\$999	-8%	81%
Gasoline and Lubricants (613)	\$852	\$614	\$634	\$147	-36%	-77%
Other General Supplies (615, 660 to 689)	\$1,960	\$1,462	\$850	\$21	-68%	-98%
Computer Hardware (741)	\$498	\$2,899	\$944	\$0	-100%	-100%
Technology Related Professional Development (748)	\$572	\$0	\$0	\$0	-100%	N/A
Public Employees Retirement Fund (214)	\$50	\$48	\$42	\$0	-100%	-100%
Unemployment compensation (230)	\$18,793	\$13,172	\$1,489	\$0	-100%	-100%
Purchased Property Services; Rentals (440)	\$1,404	\$841	\$986	\$0	-100%	-100%
Seldom or Non-Recurring Purchases (873)	\$0	\$10,750	\$0	\$0	N/A	N/A

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Shelby Eastern Schools (7285)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement Total	\$6,231,864	\$6,935,502	\$6,711,482	\$6,646,541	2%	-1%
Student Instructional Support						
Certified Salaries (110)	\$543,412	\$591,663	\$622,303	\$604,245	3%	-3%
Noncertified Salaries (120)	\$176,754	\$212,571	\$256,451	\$219,264	6%	-15%
Group Health Insurance (222)	\$126,113	\$159,950	\$155,898	\$176,049	9%	13%
Teacher Retirement Fund, After 7-1-95 (216)	\$38,731	\$41,879	\$51,320	\$56,469	10%	10%
Social Security-Certified Employee Retirement (212)	\$40,487	\$43,920	\$46,110	\$44,801	3%	-3%
Purchased Property Services; Repairs and Maintenance Services (430)	\$36,558	\$16,386	\$32,453	\$41,191	3%	27%
Purchased Professional and Technical Pupil Services (313)	\$0	\$21,558	\$27,981	\$24,854	N/A	-11%
Public Employees Retirement Fund (214)	\$12,718	\$16,376	\$25,566	\$23,634	17%	-8%
Social Security-Noncertified Employee Retirement (211)	\$12,797	\$15,445	\$18,413	\$15,738	5%	-15%
Operational Supplies (611)	\$8,534	\$7,302	\$12,291	\$9,620	3%	-22%
Teacher Retirement Fund - Optional Contributions (218)	\$6,083	\$7,527	\$8,639	\$7,975	7%	-8%
Unemployment compensation (230)	\$0	\$0	\$0	\$7,208	N/A	N/A
Group Accident Insurance (223)	\$3,017	\$2,914	\$2,546	\$2,663	-3%	5%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,151	\$3,801	\$5,292	\$1,937	-11%	-63%
Group Life Insurance (221)	\$2,139	\$1,927	\$1,607	\$1,724	-5%	7%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$550	\$2,293	\$0	\$1,663	32%	N/A
Travel (580)	\$132	\$1,789	\$1,369	\$212	13%	-85%
Dues and Fees (810)	\$454	\$529	\$2,192	\$0	-100%	-100%
Food Purchases (614)	\$0	\$217	\$0	\$0	N/A	N/A
Student Instructional Support Total	\$1,011,629	\$1,148,047	\$1,270,430	\$1,239,247	5%	-2%
Overhead and Operational						
Purchased Services; Student Transportation Services (510)	\$788,484	\$755,959	\$741,466	\$744,631	-1%	0%
Noncertified Salaries (120)	\$658,545	\$799,596	\$749,371	\$670,881	0%	-10%
Heating and Cooling for Buildings - Electricity (621)	\$141,805	\$135,427	\$103,050	\$350,646	25%	240%
Food Purchases (614)	\$304,057	\$351,021	\$347,797	\$267,228	-3%	-23%
Severance/Early Retirement Pay (213)	\$64,750	\$89,850	\$64,750	\$244,479	39%	278%
Certified Salaries (110)	\$94,440	\$94,575	\$95,387	\$136,615	10%	43%
Heating and Cooling for Buildings - Gas (622)	\$156,322	\$128,375	\$98,031	\$123,205	-6%	26%
Other Purchased Professional and Technical Services (319)	\$113,004	\$117,430	\$128,758	\$117,327	1%	-9%
Purchased Property Services; Cleaning Services (420)	\$0	\$0	\$54,547	\$106,794	N/A	96%
Group Health Insurance (222)	\$105,588	\$116,493	\$98,533	\$98,190	-2%	0%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$59,288	\$61,264	\$71,885	\$96,562	13%	34%

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Shelby Eastern Schools (7285)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Light and Power - Other than Heating and Cooling (625)	\$144,614	\$156,280	\$213,814	\$78,191	-14%	-63%
Purchased Property Services; Repairs and Maintenance Services (430)	\$123,371	\$67,488	\$70,970	\$73,822	-12%	4%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$68,610	\$111,299	\$55,340	\$62,954	-2%	14%
Purchased Property Services; Construction Services (450)	\$0	\$87,740	\$65,262	\$61,693	N/A	-5%
Workers Compensation Insurance (225)	\$30,729	\$27,771	\$48,964	\$57,352	17%	17%
Social Security-Noncertified Employee Retirement (211)	\$51,525	\$66,012	\$63,078	\$55,785	2%	-12%
Pre-2008 object code - temporary salaries (header) (130)	\$30,500	\$62,559	\$67,042	\$46,837	11%	-30%
Operational Supplies (611)	\$63,565	\$100,092	\$121,362	\$41,678	-10%	-66%
Utility Services Water and Sewage (411)	\$40,048	\$40,565	\$34,202	\$33,868	-4%	-1%
Gasoline and Lubricants (613)	\$23,447	\$49,355	\$36,871	\$33,027	9%	-10%
Telephone (531)	\$28,686	\$33,859	\$35,906	\$32,428	3%	-10%
Public Employees Retirement Fund (214)	\$21,158	\$29,029	\$36,960	\$29,859	9%	-19%
Other General Supplies (615, 660 to 689)	\$37,618	\$32,686	\$23,973	\$26,497	-8%	11%
Board Members Compensation (115)	\$9,625	\$9,905	\$11,725	\$14,245	10%	21%
Purchased Professional and Technical Board of Education Services (318)	\$8,154	\$7,784	\$6,852	\$11,891	10%	74%
Teacher Retirement Fund, After 7-1-95 (216)	\$393	\$0	\$0	\$10,801	129%	N/A
Social Security-Certified Employee Retirement (212)	\$11,322	\$11,666	\$9,693	\$9,717	-4%	0%
Dues and Fees (810)	\$9,048	\$9,237	\$14,445	\$8,231	-2%	-43%
Utility Services Removal of Refuse and Garbage (412)	\$6,639	\$6,544	\$6,327	\$6,327	-1%	0%
Connectivity (744)	\$0	\$0	\$8,663	\$5,510	N/A	-36%
Travel (580)	\$4,393	\$3,846	\$2,638	\$4,968	3%	88%
Advertising (540)	\$3,231	\$3,439	\$2,006	\$4,852	11%	142%
Unemployment compensation (230)	\$2,845	\$0	\$1,618	\$4,382	11%	171%
Teacher Retirement Fund - Optional Contributions (218)	\$0	\$16,698	\$9,144	\$3,080	N/A	-66%
Purchased Professional and Technical Staff Services (314)	\$4,503	\$11,563	\$2,643	\$3,074	-9%	16%
Group Life Insurance (221)	\$1,552	\$1,521	\$1,109	\$2,057	7%	86%
Bank Service Charges (871)	\$967	\$2,670	\$2,937	\$1,417	10%	-52%
Miscellaneous Objects (876 to 899)	\$5,824	\$1,361	\$1,928	\$1,255	-32%	-35%
Equipment (730)	\$963	\$679	\$5,222	\$1,185	5%	-77%
Group Accident Insurance (223)	\$1,910	\$1,926	\$1,335	\$1,159	-12%	-13%
Postage and Postage Machine Rental (532)	\$1,143	\$2,430	\$2,739	\$1,120	-1%	-59%
Overtime Salaries (140)	\$625	\$1,494	\$634	\$261	-20%	-59%
Official Bond Premiums (525)	\$682	\$701	\$221	\$240	-23%	9%
Printing and Binding (550)	\$1,126	\$1,300	\$812	\$221	-33%	-73%
Late Payments (872)	\$3,683	\$0	\$0	\$1	-86%	N/A
Tires and Repairs (612)	\$1,000	\$0	\$0	\$0	-100%	N/A

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Shelby Eastern Schools (7285)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Vehicles (731)	\$171,944	\$140,712	\$0	\$0	-100%	N/A
Purchased Property Services; Rentals (440)	\$5,825	\$4,388	\$96	\$0	-100%	-100%
Judgments Against the School Corporation (820)	\$0	\$5,000	\$0	\$0	N/A	N/A
Seldom or Non-Recurring Purchases (873)	\$105	\$2,014	\$622	\$0	-100%	-100%
Periodicals (650)	\$0	\$100	\$0	\$0	N/A	N/A
Overhead and Operational Total	\$3,407,657	\$3,761,702	\$3,520,724	\$3,686,543	2%	5%
Nonoperational						
Redemption of Principal (831)	\$650,000	\$2,260,000	\$1,485,000	\$1,580,000	25%	6%
Interest on Bonds or Notes (832)	\$798,629	\$1,496,084	\$1,157,112	\$1,100,050	8%	-5%
Purchased Property Services; Repairs and Maintenance Services (430)	\$210,150	\$683,486	\$375,689	\$97,846	-17%	-74%
Nonlicensed Employees Temporary Salaries (136)	\$70,225	\$80,614	\$88,876	\$88,982	6%	0%
Pre-2008 object code - temporary salaries (header) (130)	\$72,651	\$87,033	\$69,735	\$68,465	-1%	-2%
Equipment (730)	\$112,790	\$94,781	\$76,092	\$59,997	-15%	-21%
Purchased Property Services; Rentals (440)	\$78,323	\$76,439	\$61,564	\$48,821	-11%	-21%
Other Purchased Professional and Technical Services (319)	\$13,973	\$9,395	\$14,118	\$19,150	8%	36%
Social Security-Noncertified Employee Retirement (211)	\$5,372	\$6,167	\$7,196	\$7,040	7%	-2%
Social Security-Certified Employee Retirement (212)	\$5,558	\$6,658	\$5,335	\$5,238	-1%	-2%
Teacher Retirement Fund, After 7-1-95 (216)	\$4,698	\$6,647	\$6,766	\$5,007	2%	-26%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$6,650	\$21,372	\$8,647	\$2,657	-20%	-69%
Noncertified Salaries (120)	\$67	\$0	\$5,190	\$2,155	138%	-58%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$762	\$709	\$696	\$497	-10%	-29%
Operational Supplies (611)	\$264	\$119	\$259	\$118	-18%	-55%
Vehicles (731)	\$17,928	\$0	\$0	\$0	-100%	N/A
Technology Related Professional Development (748)	\$2,875	\$0	\$0	\$0	-100%	N/A
Wireless Equipment (743)	\$0	\$324	\$0	\$0	N/A	N/A
Buildings (720)	\$48,854	\$24,562	\$1,100	\$0	-100%	-100%
Computer Hardware (741)	\$34,919	\$146,339	\$5,183	\$0	-100%	-100%
Nonoperational Total	\$2,134,688	\$5,000,729	\$3,368,557	\$3,086,022	10%	-8%
Grand Total	\$12,785,838	\$16,845,981	\$14,871,193	\$14,658,353	3%	-1%